A DEFENCE OF THE NEW SYSTEM.

APPROVED BY MEN OF ALL PARTIES-THE OLD PLAN A HODGEPODGE.

To the Editor of The Tribune. Sir: The old system of accounting in the Treasury Department was not the idea of Alexander Hamilton, but instead a hodgepodge grown out of many changes. There have been numerous laws affecting the system since the Administration of Alexander Hamilton. It may be seen, and it is a fact, that subsequent laws making changes and additions to the accounting plan were not harmonious with the laws that were then in existence, but rather for the purpose of meeting what were then supposed to be the exigencies of the new or changed conditions.

To illustrate: The old system had a First Controller, a Second Controller and a Commissioner of Customs. Their duties were similar with respect to different classes of accounts, and yet all were making inde-pendent final decisions and neither considering what the other did. The detailed examination made these three offices was altogether independent of the examination made in the several auditors was not a joint operation, so that if there is benefit at all from having two minds on a question or a calculation, it was not availed of.

The certificate of an account sent from the office of an auditor, under the old plan, went to the Register's office to be filed. Previous to its filing, a copy of the certificate was made by the Regis-

the case under the old system, and which, when done in the Treasurer's office, is compared with the original certificate, and to the certificate given the date and amount of the payment. and is then returned to the auditor from whence it originally came, and is filed with the papers in the account, affording the opportunity to check absolutely the accuracy of the payment made the Treasurer against the original paper filed in Auditor's office.

Under the old plan, the files and accounts were partly with the Auditors and partly with the Regis ter. Under the present plan, they are filed uniformly with the auditors.

Under the old arrangement advances were made to disbursing officers without regard to whether the officer's accounts were up to date in rendering or not. The Controllers, or the Commissioner of Customs, as the case might be, recorded the requisitions for advances to disbursing officers in a mere perfunctory manner, while the present law requires that the auditors shall approve the requisitions for the advance of money and prohibits them from doing so unless the accounts of the officer seeking the vance are rendered within a prescribed time, exceptions being allowed only by the Secretary of the Treasury in cases of manifest physical difficulty in rendering the accounts, and a delay in rendering the account from the administrative departments can only be excused by the President. The experience of four months since the law went into effect has brought a wonderful change in this particular. Milldons and millions of dollars carried as balances against disbursing officers have been removed by reason of bringing the accounts up to a reasonably

plose date.
... The change, making an administrative examination of accounts of marshais, clerks of courts, and others bunder the jurisdiction of the Department of Justice, while consistent with the general plan for having opposed by some of the people who were intereste in and favorable to the reform in the Treasury accounting methods; but those who opposed it when the plan was under consideration have expressed a decided preference for the effect and operation that feature of the legislation since the bill went into effect. The Department of Justice made a mistake in their estimate of the number of clerks required to make the administrative examination, and as the result, during the first three months of the operation of the law, that department was unable to keep ab east of the accounts of its own officers.

They asked for only seven clerks, when they should have had seventeen. Congress immediately included sufficient clerks on the Deficiency bill, and this very slight interruption to the operation of every feature of the legislation has been removed, and to-day it is working smoothly and will hereafter,

working smoothly and will hereafter.

In making the change in the accounting system the advantageous features in the old plan—and it must be understood that in the practical operations of the details there were many-were not disturbed. The main points sought in the plan adopted were the unification and simplification of the methods, and, without removing any of the safeguards and checks necessary in the conduct of the extensive business of the Government, a considerable portion of the useless machinery was removed. The arrears

checks necessary in the conduct of the extensive business of the Government, a considerable portion of the uscless machinery was removed. The arrears were tremendous, in some instances varying from three to five years, and the arrears were constantly increasing. So, unless there would have been under the old plan a very considerable increase in clerk hire, it is predicted that it would not have been clong before some of the offices would have suffered a congestion in accounts that would have caused a great deal of perplexity, both to officials of the Government settling the accounts, and those for whom they were settled.

There is a provision in the law now which allows accounts to be retained five days after they have reached the Secretary of the Treasury before the warrant is made, unless the administrative department which passes the account waives the requirement for the delay. This is done for the purpose of giving the administrative department an opportunity to appeal a case settled by the auditor before it is paid. In this connection it should be stated that in every settlement the auditor under the present act is required to notify the administrative office from which the account was received by sending a copy of the certificate to such office. There is absolutely nothing in the system that has been the subject of just criticism, but, on the other hand, it has been commended most highly by many people both in and out of the departments. There is a prejudice against change, no more probably than might have been expected in any change in a Government office, from the clerks who were engaged under the old plan, and particularly those who were engaged in offices that have been abolished or changed. That there would be criticism and complaint from such a source is obvious. It is a peculiar feature that the criticism, so far as is known, are all of a most general character, being for the most part insinuations in regard to the lack of reverence for antiquity and lack of respect for Alexander Hamilton and othe

and the Commissioner of Customs, nor anything in fact that is tangible. They are the merest idle vaporings.

The plan adopted was studied with very great care, and was approved by every member of the commission, Messra, F. M. Cockrell, of Missouri; J. K. Jones, of Arkanasa, and S. M. Cullom, of Illinois, on the part of the Senate, and A. M. Dockery, of Missouri; J. D. Richardson, of Tennessee, and Nelson Dingiey, of Maine, on the part of the House, all men of painstaking, careful, prudent statesmanship, whose integrity has never been questioned, and whose ability is of the highest order, gentlemen who all have been honored many times with positions of public trust. These men did not give this subject a cursory review, but they studied every section, in fact every word of the law with very great care, numerous long night sessions being held for this purpose. Nearly as much attention was paid to the details of the plan by other members as by those connected with the commission in the House of Representatives and the Senate, and, besides, there was the best known talent in the Treasury Department giving attention to this subject. It is not surprising, then, that a plan that was absolutely devoid of any partisanship, with such attention given to it as this had, should stand to-day so secure and be such an improvement over the former and so certain to be permanent.

As an evidence of the non-partisanship of the mean-

permanent.

As an evidence of the non-partisanship of the measure, it might be well to state that the bill which brought about these changes, although passed during an overwhelming Democratic Congress and Administration, was supported by some of the most eminent Republicans in the country. Mr. Dingiey, of Maire, who introduced the bill, said, on May 2.

not noticed in this report, in the direction of making clearer the object of the bill and meeting the objections which have been urged; because the commission have sought objections in every direction for the purpose of obtaining the utmost possible light on this whole subject. Wherever an objection has been suggested that seemed to have any foundation in fact, there has been an endeavor to meet it in the framework of the bill as presented. In consequence of this there are several slight changes in the bill as it was first reported and recommitted which appear in the new bill reported in lieu of the original bill."

which appear in the new bill reported in lieu of the original bill."

In a sneech in the House of Representatives on May 3, 184, in support of the measure, he said:

"Now, there can be no doubt but what the system that is here proposed will expedite the settlement of accounts in the Treasury Department. It will expedite it in the first place because the third examination which is now made will be dispensed with. There will be only two examinations under the plan as proposed, that by the Executive Department and that by the Audigar. It is proposed to dispense with the examination of accounts by the Controller which now exists, except where there is a question of the construction of the statute under which the expenditure has been made or on appeal. It has been suggested that possibly this plan might not protect the Government as well as it is protected by the present system. I believe it will in no wise in any case impair the protection now given the Government, but, on the contrary, it will strengthen the protection. That it will expedite the accounting is obvious. It will take away at least one-third of the delay that occurs now by dispensing with the third examination. But it will do more than that. By locating the responsibility for delay, as the working of this bill must locate it, there will be a pressure upon those officers to keep up with their work.

"The plan contemplated in this bill is to secure the settlement of all monthly accounts in the succeeding month, and all quarterly accounts in the ceeding quarter and it is so arranged, with one

"The plan contemplated in this bill is to secure in settlement of all monthly accounts in the succeeding month, and all quarterly accounts in the succeeding quarter, and it is so arranged, with one step pushing upon another, that this must be accomplished, and the provisions of the bill, reaching first those making the expenditures, secondly the executive departments, and, thirdly, the Auditor, are all designed to secure prompt work and responsibility."

Washington, Feb. 3, 1895.

AN OLD OFFICIAL'S VIEWS, THE DOCKERY IMPROVEMENTS ON THE SYSTEM OF ALEXANDER HAMILTON.

To the Editor of The Tribune. Sir: The dispatch from Washington criticising the "Dockery act" to reform the United States Treasury, in The Tribune of this morning, recalls some facts not perhaps destitute of public interest. The fever of reform attacks all newly appointed

I had learned that we had a Treasury system which protected the moneys of the Hepublic, and could not be changed materially without exposing been increased, many of the west of the suit of its administration public motel, quiet and safety at later than the suit of its administration public motel, quiet and safety at later than the suit of the suit of its administration public motel, quiet and safety at later than the suit of the suit of the suit of its administration public motel, quiet and safety at later than the suit of the s could not be changed materially without exposing them to danger.

was unfortunate for me, as it is for the gen eral public, that no history of the Treasury of the United States exists. That history has not been general plan for having tion of all accounts, was his mind or what ends he had be ascertained by a study of the workings of the system. If that study is thorough, it will show system. It that study is thorough, it will show that the existing is a very safe system, and that the few losses which have been made under it have generally been caused by a neglect of prin-ciples which were intended to have a uniform ap-

The objects of a National Treasury system are first to secure the payment into the Treasury of all the moneys which belong to it, and secondly to prevent the payment of any money out of it ex-cept under the authority of an act of Congress. If the question whether money shall be paid into or out of the Treasury is left to the decision of only one man, and he is dishonest, the Treasury will be robbed. If two men must concur, the robbery be-comes twice as difficult; if three, a fraud is still more difficult, but not impossible, especially if the three are in the same bureau and responsible to the same head. Now, is there any way in which a concurrence or a conspiracy between these three men can be made impossible? Probably not, but nearer we can come to it the better will be

Hamilton knew that the subordinate in a bureau would not be a check upon his superior, from whom he had his appointment and to whom he was responsible. Such a subordinate would obey his superior rather than an act of Congress. Therefore he constructed his Treasury system upon this fundamental rule. Every dollar paid into or out of the Treasury shall have the sanction of at least three competent and presumptively trustworthy offi-cers, each responsible to and removable by a dif-ferent superior, and having no official relations with

What is complained of as red-tape, and what the immature officer or committeeman is set upon re-moving or improving, is the operation of this rule, which his experience will ultimately show him sis indispensable to the security of the Treasury. I will give a single example of its operation. A contractor in the War, Postoffice or any department presents a claim. It must first have the approval of the department in which it originated. It then goes to the proper auditor in the Treasury for investigation. If it is authorized by an act of Congress, has legitimately accrued under a proper contract, and the amount is correct, all as snown by the files, the account is approved by the Auditor, who then transmits it to the first or second Controller. The duty of this officer is revisory and judicial. In his office the papers are again examined. If they raise any question, the Controller decides it. If they do not, he also approves the account, which then goes to the Secretary of the Treasury, who draws a warrant for its payment. This warrant is not paid until it has been sent to the Controller, who certifies to its being correct, and has been entered upon the books of the Register, after which a check is drawn for its payment. The "files," as they are called, containing all the papers, are sent to the Register's files-room, where they remain as the authority for the payment.

Amounts are paid or covered into the Treasury by a like system of accounting by the same number of different officers. Every claim to be paid out of the Treasury is subjected substantially to the same kind of investigation. It is obvious that an illegitimate or fraudulent chaim must encounter so many obstacles in running such a gantlet that the discovery of its fraudulent character is assured. Such claims never do pass. There have been cases of loss by interposing false papers into the files at a late period in their transit, but a loss to the Treasury by a fraud which passed through regular process is, I believe, unknown.

There is only one way in which the Treasury can be defrauded. There must be a conspiracy between at least three persons in as many departments or to which those heads are privy. If these three persons were in the same bure indispensable to the security of the Treasury. I will give a single example of its operation. A contractor in the War, Postoffice or any department

SUNDAY LIQUOR SELLING.

THE LAW AS IT WAS IN GOVERNOR FEN-TON'S TIME.

MAYOR STRONG'S STATEMENT AS TO ITS PRACTI-CAL WORKING CORRECTED BY THE SAEBATH COMMITTEE.

To the Editor of The Tribune. Sir: It is the plain duty of all good citizens to sustain Mayor Strong in his efforts to enforce and improve our laws. Doubtless there are practical difficulties to be encountered in the matter of the exc.se laws, and especially with reference to the Sunday sale of liquors. We are sure that the Mayor will welcome light on this question from whatever source. He is reported to have said to one of the delegations which recently visited him that during Governor Fenton's time the Sunday law was strictly enforced, but with an increase of drunkenness and crime. Now, we accept the Mayor's testimony to the ract that during the period referred to the Sunday law was enforced. But the other part of the alleged statement is very far from being correct, as we have the means of showng incontestably. Governor Fenton was Governor of the State from

1866 to 1868. The Metropolitan Excise law, passed in April, 1866, after being in suspense for several months through adverse litigation, until sustained by the Court of App als, went into effect at the close of that year. It continued in operation for a little more than three years, until it was repealed by the Legislature of which Tweel was the ruling spirit, Register's office to be filled. Previous to its filling, a copy of the certificate was made by the Register's office and which the warrant for the payment of the account was issued, the warrant for the payment of the account was issued, the warrant for the drift was ever compared with or carried back to the original certificate in the series of the certificate with or carried back to the original certificate in the warrant for the drift was ever compared with the original accounting to the payment by such a plan for the contrary, and the fact that the warrant or the draft was not finally compared with the original account left the opportunity for the warrant or the draft with the original account left the opportunity for the miscopping in the system to insure accuracy of payments by such a plan for the contrary, to preserve to the Caverment and Proposed with the original account left the opportunity for the warrant or the draft was not finally compared with the original account left the opportunity for the miscopping in the claimed that loss occurred the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for the time consumed in the through this plan, for comparison that otherwise might have had some useful occupation.

The original extilicates gave ample opportunity for having the copy correct, but depended upon a large number of clerks for copying and the dependent upon a large number of clerks for copying and the dependent upon a large number of accounting through the constitution of the constitution of the proposal to th day than on any other day of the week. These facts," continues the report, "bear their own comment. Argument would be lost on those whom they

ment. Argument would be lost off those whom they fail to impress with the utility and beneficence of the law." The report is signed by Jackson S. Schultz, president and Emmins Clark, sceretary.

The report for 1868 says: "The law was not enacted, and it has not been administered, on any theory of coercive personal morality, nor on any assumption of a right to say, generally, what people shall drink as a heverage, but solely on the theory of providing reasonable and wholesome regulations for a public traffic penuliarly date to abuse, and there cannot, it is believed, he any serious ground for doubt out least, on the experience of this law. The fever of reform attacks all newly appointed officers of the Treasury and members of committees of investigation, and, like other acute diseases, it is always most severe at the first attack. The patient forgets that the creator of the system and a long line of his successors were men of some capacity and experience, and believes that "the hath gotten more wisdom than all they that have been before him in" the department. The course of the disease is uniform. Its danger point both to the patient learns that his predecessors were men of some ability whose work should not be interfered with by him without extreme caution.

I have had the disease. At the end of my first month in the department I had the greatest contempt for its use of rec-tape, and set about simplifying matters with great enthusiasm. My cure was early and effectual. At the end of four years I had learned that we had a Treasury system which protected the moneys of the Republic, and which is alministration paints or desired and account of the exemption of the Christian Salbath from that the exemption of the Christian Salbath from th

tended with far less emanatements an appear tion than the beard has heretofare encountered. Signed: Henry Smith, president; Emmons Cark, secretary.

A pumphlet prepared by George Bliss, Jr. attorney of the beard, ears that "the Excise Heard and all who have had anything to do with the enforcement of the law, agree that three tilings are essential to an efficient law—a power of arrest without a magistrate's warrant, a power of arrest without a magistrate's warrant, a power of revoking licenses, and a closing of liquor-stores on Sunday and at some hour of the night. Without all of these there can be no efficient law. Then, summing up the facts given above, with the equally remarkable financial results of the law, it pertinently inquires, "Why should a law which has produced such results, which has thus diminished the number of liquor-stores, which has refuced arrests and has produced such a handsome revenue, be repealed or essent ally modified?"

Is not the inquiry equally pertinent, "Why cannot such a law be enacted an enforced at the present time?"

W. W. ATTERBURY,

Secretary of the New-York Sabbath Committee.

New-York, Feb. 11, 1886.

MORE ABOUT THE WELSH RABBITS. To the Editor of The Tribune.

Sir: In regard to the correct spelling of the name "Welsh rabbit," permit me to call your attention to an authority on such matters, the Rev. Walter W Skeat, in his "Etymological Dictionary of the English Language". Under the word "Weish," we mid: "Derivative Weish rabbit A Weish dainty, i. e., not a rabbit, but toasted cheese; this is a mid joke, just as a Norfolk capon is not a capon at all, but a red herring (finaliwell).

"Those who cannot see the joke pretend that rabbit in a corruption of rare bit, which is as pointless and stupic as it is incapable of proof,"

New-York, Feb. 18, 1835.

J. J. H.

TO KEEP GOLD IN THE TREASURY.

To the Editor of The Tribune. Sir: The option which the bankers have secured from the Government, entitling them to have subsefrom the Government, entiting them to have subsequent issues of bonds for a certain period first offered to them, really speaks volumes. For it shows plainly that the bankers well know that the gold will hardly have time to settle itself in the Treasury before it will be drawn out again, necessitat-ing another issue of bonds, the same process to be repeated several times before next October. There is one way, however, by which the Treasury gold reserve may be absolutely protected, not alone until next October, but for all time, which, if both parties would combine on the measure, could be carried

now. It is as follows: Let a law be passed requiring the Controller of the Currency, whenever the Treasury gold reserve shall have fallen below \$199,000,000, to proclaim the existence of a Treasury bank, which shall issue its own gold demand notes, and by them retire all outstanding notes of every kind. The Treasury bank to be empowered to sell for gold United States bonds of

be empowered to sell for gold United States bonds of small denominations to any extent necessary to redeem its notes, even if it had to redeem them all. The Treasury bank to establish branches all over the country, receive deposits from the public, make loans, and do a full banking business. The Controller also to declare the National bank notes withdrawn from circulation, and proceed to redeem and cancel them as fast as they are presented.

The absolute security to depositors which a Treasury bank would afford, together with the withdrawal of the privilege of issuing currency by the National banks, would place them in such a position that they wouldn't be in it." It must, therefore, be apparent to even the most unobserving that the banks would take particular care that there would be no further raids made upon the Treasury. Indeed, their watchful care would extend so far that they would themselves hold large gold reserves ready to be dumped into the Treasury at a moment's notice, in case any combination of capital in iminical to their interests should attempt to steal a march on them and draw the reserve down below the \$100,000,000 mark.

It is difficult to conceive of any good reason why both parties could not combine on this measure, for it would simply continue the National banks on the same basis they are now, as issuers of the cur-

tency, but would make it a point with them, vital to their very existence, that the Treasury reserve should remain intact.

Should the people, however, have again to resort to borrowing to maintain the reserve, it would be in the form of a loan to procure the necessary capital to engage in a very profitable business, whereby a large income could be secured to the Government, and, therefore, to the whole people, and the banks would only have themselves to thank for it, but I think that, under the conditions, the Treasury bank would have small chance of ever seeing the light.

Brooklyn, Feb. 15, 1855. JOSEPH P SMITHERS.

MAKES COUNTERFEITING EASY. THE CHEAP SILVER DOLLAR AN INCENTIVE TO DISHONESTY.

To the Editor of The Tribune. Sir: Will you kindly explain, if you can, what safeguard the Government can possibly have against the issue of counterfeit silver coinage, especially of the denomination of \$1 and 50-cent pieces, in view of the margin of profit in the transaction of buying the sliver builion at the rate of about \$2 for \$1 of gold, and putting it through the milling and die process.

There is little or no safeguard in the cost of machinery or the mechanical talent required for the process. In this respect coins differ materially from paper currency. In the case of the latter the cost of the machinery to do the engine-lathe work and the engine-ruling, as well as the cost of engraving talent equal to the vignette work, is very great and would involve a large capital. In addition to this the paper of the peculiar make used by the Government requires the control of a paper mill, and when finished the signatures, the Treasury seal and the quality of the engine-lathe and other work are not likely to be proof against the scrutinizing eye of an expert. There is a further safeguar!, moreover, in the fact that it would be difficult to conceal an establishment of the character qualified to turn out first-class paper currency. But this is not the case with the counterfeiting of sliver coin. So far as the United States laws are concerned, it could be conducted in Mexico or in any foreign country with impunity. The parties engaged in it. build purchase \$1,000,000 worth of bullion for about \$49,000 worth of gold. This could be easily placed in circulation in the United States in exchange for gold, or under cover of merchandise or farm products purchased for the equivalent of gold, and the process indefinitely repeated. It is not necessary, however, to secure gold in order to purchase more silver buillon for remanufacture into silver dollars, for the counterfeiter can use his newly made dollars to purchase his "raw material" of silver bullion, at rate of \$2 worth of bullion for one of his dollars. Could there be a greater farce than this, of a government furnishing the opportunity for rascals to profit at the expense of its own citizens?

It would not be suggested for a moment that, with the world full of sharpers, the writer of this article is the only person to whom such an idea has occurred. Is it not safe to assume that, owing to the mistaken policy of the United States Government as to silver coin, millions of dollars of the spurious artice may be in circulation to-day? Some time and I saw in the newspapers that a counterfelt silver dollar had been detected. How? By fault in the milling process? By imperfections in the die? No. by the fact that the counterfelter had used more silver in the coin than the United States Government was in the habit of using!

If my hypothesis be the true one—and it is a perfectly rational one—is it not an unanswerable argument against the coinage of silver, and does it not invitate the folly of altempting to float a silver currency whose intrinsic value is less than the demandation stamped upon it?

The other day the authorities of a Nebraska bank found themselves in the predicament of being short of safe room for 18,000 silver dollars. This illustrates how easy it is to put in circulation a large number of these couns. Farmers or dealers in produce would readily accept silver dollars for produce, which can be in turn, sold for gold or bankers' exchange. urred. Is it not safe to assume that, owing to the

PROFESSOR SLOANE AND BONAPARTE.

To the Editor of The Tribune.

Set I suppose a large number of your readers are finding themselves interested in Professor Sloane's "Life of Napoleon Honaparte," now running in "The century" magazine, and are wondering what the author will make of the great man and soldier. I am one of those, and I notice, let me say, in passing, that Professor Sloane speaks of the "unjust" execution of Louis XVI. In this I think many of his readers will not agree with him; if time has accentuated anything more foreibly than public approval of the execution of the man who was cooperating with the enemies of France and playing fase to the representatives of the people, I am sure I do not know where to look for it.

But passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that, I should like to make, with your list passing that a log cabin, into which they are passing that passing the list of the passing that passing that passing the list of the passing that passing the list of the passing that he was for two if the kinds of the passing that he was for two if the kinds of the passing that he list was the list of the passing that he list and provide a triple about the massuba

But passing that, I should like to make, with your , a suggestion to the Editor of "The And that is that the current historical page. This might be done as an "insert," or otherwise, as might be found expedient; there is no question that running dates, which are such a valuable and I may say necessary adjunct to any history, would be a valuable addition to the present at five of Napoleon Bonaparte, and serve to keep every life.

If each these corrections in no spirit of unkind I may say necessary adjunct to any history, would be a valuable addition to the present at five of Napoleon Bonaparte, and serve to keep every life of Napoleon Bonaparte, and serve to keep every life. f the history be placed at the head of each passion that running dates, which are such a val-able and I may say necessary adjunct to any his-tory, would be a valuable addition to the present life of Napole in Honaparte, and serve to keep every passing date in the reader's mind.

Another point: Let me invite attention to the di-

versity manifested in presenting the name, or rather rames of the great military genius, in the pages of "The Century." The title as given in this magazine is "Life of Napoleon Honaparte." But in the lexit the nearly obsolete Italian form of Businaparte (which the English so delight in, as if to make him an Italian and not the Frenchman he actually was and historically so is used. In the legends to the beautiful flustrations in "The Century" we have another departure: the names Bonaparte (but never fluonaparte) and Napoleon are used alternately. Then, in the text, Professor Soane uses "Bionaparte" and "Napoleon" interchangeably, as the fancy selzes him. I shall enter upon no criticism of the writer of time most interesting history for Joing this, but perhaps it may not be mai-apropos to remark that I have not met with French historians who are not generally careful to a nicety to make the distinction between the names Benaparte and Napoleon, and what they imply, even carrying the distinction into the indexes of their books. They speak of the great soldier as "Honaparte." "General Honaparte," or "the First Consul," prior to the spring of 1804, when the Tribunate and Senate asked him to assume the imperial title; but they never speak of him otherwise than as Napoleon after his consultion has always seemed to me a proper one, though, if I am not mistaken, Ergish writers—Scott and Mahone, for instance—are fond of ignoring the Imperial title and delight to write "Buonaparte" even up to the close of that tragedy, when, with Nagoleon's heart cut out, his viscera removed, his corpose buried deep underground, and with a neaty stone placed over it, England for the first time in a score of years ceased to fear him!

Tarrytown, N. Y., Feb. 7, 1895. M. H. B. ersity manifested in presenting the name, or rathr names of the great military genius, in the pages

APPROVES MR. CHITTENDEN.

To the Editor of The Tribune. Sir: The excellent letter of the Hon. L. E. Chittenden, published in The Tribune of February 16, in which the able and experienced ex-Register reyeals the unwise policy of Secretary Carlisle in frantic efforts to replenish the Treasury with gold, is one of the best articles on the proposed bond issue that have come to my notice. I sincerely hond issue that have come to my notice. I sincerely hope that Mr. Chittenden's letter may be copied and referred to editorially in every patriotic newspaper in the country. Our people generally should more fully understand the causes of the financial embarrassments which our present blundering Administration has brought upon us; also the stupid methods resorted to by incompetent theorists to plaster over their blunders. The outrageous income tax and the issue of Government bonds seem their embarrassments. The bonds would force upon our Nation a foolish and needless debt—a precious inheritance for our children to shoulder. The present tariff reformers (7) will leave a record on the pages of history noted for blunders.

New-York, Feb. 18, 1825.

C. E. F.

THE INCARNATION OF CHRIST. To the Editor of The Tribune.

Sir: Whatever criticism the pastoral letter may have subjected itself to in matter of taste, or as being too ecclesiastical in expression and in not being sufficiently definite as to inspiration of the Bible, it is very positive as to Jesus not being the son of a human father, and as a lawyer who has examined the question with much care, I cannot assent to the conclusion of Dr. Reville, quoted by your Washington correspondent, that the historical result is against the Bishop's predicate.

The explication of this mystery should be undertaken in connection with the close of Jesus' life, when, as an agnostic writer forcibly says, "something happened" which restored confidence to the Disciples and laid the foundation of Christianity. This something was the Resurrection, the corner stone of the new religion, and without which all that had gone before would have been as evanescent as a dream. The evidence for this very extraordinary fact is as strong as that for any event in history, and depends not upon the testimony of a few, but of great numbers of witnesses. All the Disciples appear to have been made such so as to be witnesses of the abnormal occurrence, and a great lawyer, who had been a persecutor of them and their followers, was converted to their faith; undoubtedly examined the reasons for it, saw and conversed with many of the survivors of the 500 who were cognizant of Jesus' resurrection, and devoted the remainder of his life and the whole of his great ablities in promulgating the fact of the Resurrection as the dominant reason for belief in the divinity of Christ and the life hereafter. All of the higher

criticism has surrendered to the historical facts of St. Paul's existence, and of the episties, as Locke first announced, being his pastoral letter to churches and individuals, and not mere doctrinal treatises, and his statements as to matters of fact in them must be considered conclusive. When we become convinced of the fact that Jesus died and arose again from the dead it is not very difficult to believe that the statements in relation to his conception which Mary, His mother, must have made to the beloved John and he to the other disciples, or perhaps to Jesus Himself, and He to them, were the truth, however wonderful they appear.

them, were the truth, however, appear.

The Bishop's pastoral as to the inpiration of the Bishop's pastoral as to the inpiration of the Bible appears to leave the matter about where Dr. Briggs wanted to place it and his Church do not; that in the words affecting the salvation of men that in the words affecting the salvation of men the inspiration is explicit, but that outside of these is a border land where the critics may disport LEEX. nemselves reverently. New-York, Feb. 6, 1895.

ERRORS ABOUT LINCOLN'S EARLY LIFE. ACCORDING TO HIS OWN TESTIMONY HE WAS BOTH FLATBOATMAN AND RAIL-SPLITTER.

To the Editor of The Tribune." The correction of the erronecus statements published about President Lincoln is a work which apparently will have no end until their writers will take the time to read what Mr. Lincoln has written about himself. In a letter signed by General E. L. Viele, in your paper of this morning, some of these erroneous statements appear, to which some of these erroneous statements appear, to which I wish to oppose Mr. Lincoln's own evidence. The letter is entitled, "Mr. Lincoln Not a Flatboatman." The writer states what is rather extensively known, that a flatboatman is a man who "makes a business of navigating one of these boats down the river, returning to their homes by steamboat or rail. . . . To say or suppose that Abraham coln was ever one of these men is simply ab-

surd." The writer then explains the origin of the statement as follows: "When Mr. Lincoln was about he had been all winter helping a man eighteen. distil whiskey. When spring came the man had a large quantity of whiskey on hand and had no money. Mr. Lincoln learned that there was a man up the rivel who was building a flatboat to take to New-Orleans in the spring, with whom he arranged to take his (Lincoin's) merchandise to New-Orleans, he to go along and give his services

"And so he started for New-Orleans, not as a flatboatman, bu' as a passenger." Wherefore, General Viele says, that "the precise facts as related by Mr. Lincoln in my presence were these." I have given the substance of them above. He also said that "Mr. Lincoln was never in any sense of the word a flatboatman."

To this statement I oppose the written statement of Mr. Lincoln, in "a short autobiography, written at the request of a friend," in June, 1850. It will be found in the first volume of Nicolay and Hay's writings of Mr. Lincoln, at pages 638 and 640, in writings of Mr. Lincoln, at pages 638 and 660, in which Mr. Lincoln writes of himself as follows: "When he was nineteen, ctill residing in Indiana, he made his first trip upon a flatboat to New-Orleans. He was a hired hand merely, and he and a son of the owner, without other assistance, made the trip. The nature of part of the 'cargo load,' as it was called, made it necessary for them to linger and trade along the sugar coast; and one night they were attacked by several negroes, with intent to kill and rob them. They were hurt some in the mēlée, but succeeded in driving the negroes from the boat, and then 'cut cable, weighed anchor' and

In the winter of the famous "deep snow" in Hinois, "Abraham, together with his stepmother's son, John D. Johnson, and John Hanks, yet residing in Macon County, hired themselves to Denton Offutt to take a flatboat from Beardstown, Ill., to New-Orleans and for that purpose were to join him (Offutt) at Springfield, III." . . . "They found Offutt at Springfield, but failed in getting a boat at Heardstown. This led to their hiring themselves to him for \$12 per month each, and getting the timber out of the trees and building a boat at old Sangamon town, on the Sangamon River, seven miles northwest of Springfield, which beat they ok to New-Orleans substantially upon the old con-

these are far from being the first or only rails ever made by Abraham."

Mr. Lincoln was not accustomed to "show off." and the rails to fence ten acres would serve for more "showing off" than he ever practised in his life.

his biographers, and atterly incredible. Many these have been republished during the last yea. I hope that some competent writer will take Arnold's life as his basis, and, drawing his additional facts from Lincoln and Hay's great memority of the world what is much wanted—a shor accurate and truthful account of the life of this or greatest American.

New-York, Feb. 19, 1835.

CHEAPNESS THROUGH TAXATION.

A CHICAGO MAN OFFERS A PANACEA FOR HIGH RENTS, GAS, COAL AND TELEPHONE RATES.

To the Editor of The Tribune, Sir: In your issue of January 2 you said: "Now let sir: In your issue of saniary us have cheaper gas, cheaper rents, cheaper coal and cheaper telephone service." Well, that sounds good, but why did you not susgest a method of bringing about "a consummation so devoutly to be wished"? Why do you not show the people that wished"? Why do you not show the people that the gas, coal, rents and telephones were in the hands of monopolies, all created by law, and that these laws are made by the alleged representatives of the people ostensibly for the people, really against them, and for the reason that the people are ignorant of the science of making equitable laws? The reason you have not cheaper gas is because you allow the gas company to monopolize your streets in laying their pipes, without returnyour streets in laying their pipes, without returning anything like an equivalent to the people for the monopoly they enjoy; appeals to them are useless and there is only one thing that will reach them, a tax on their franchise. This will squeeze out the water, take all the dividends, which rightfully belong to the people who pay them, in addi-tion to interest on the money invested in the plant. This will give you an ample fund to buy out the plant, and the gas peope will be glad to let go as soon as the dividends stop. This, and this alone, as soon as the dividence stop, this, and this alone, will give you cheaper gas; you can then furnish yourselves with it at cost, same as water. See? Why, it is dead easy. You want cheaper coal; then stop taxing yourselves for the benefits of governstop taxing yourselves for the benefits of govern-ment, which the coal barons get so largely, and for which they pay so little, and without which coal monopoly could not exist. Tax coal lands whose value is made entirely by the people and not by the barons; tax it up to a point where the owners will be compelled to use a coal mine or abandon it. This is simple justice; it would make miners' wages high and coal cheap, and this exercise of the taxing power is the only thing that can do it; see? Dead

power is the only thing that car, do it; see? Dead casy.

You want cheaper rents. Then tax all land alike, used or unused, and stop fining people by increased taxation for putting up buildings employing labor, taking risks and being useful; in fact, stop taxing industry and tax monopoly, force all land into use by taxing the idle land same as the improved; don't fine people for being useful members of society. Stop this insunity; force the idle land into use; this will increase building, raise wages and lower rents, and nothing cles will. See how simple? You ask for cheaper telephones. What is their cinch? Same as the gas company's franchise. Tax it, and as the tax goes up the rates will come down, down to a point that will surprise you, just try it.

If you honestly want these things you will publish this letter and give it a prominent place, and, in addition, you will advocate the methods herein set forth, as they are the only ones available, and they will do it, and you ought to and probably do know it. If you are bluffing, and I strongly suspect it, this will go into the waste-basket along with every other sensible, practical suggestion of like nature which meets at the hands of the souliess, editor an undeserved fate, an untimely death, or, what is just as had, oblivion.

Chicago, Feb. 12, 1885.

H. H. HARDINGE.

IT WAS THE FIRM OF JOHN W. YOUNG & SONS

To the Editor of The Tribune.

To the Editor of The Tribune.

Sir: In your paper of to-day you speak of the assignment of the John W. Young & Sons Company. That is an error; it was the firm of John W. Young & Sons who made an assignment.

IRVING W. YOUNG, Treasurer, John W. Young & Sons Company.

White Plains, N. Y., Feb. 21, 1895.

DOESN'T LIKE PLATT.

To the Editor of The Tribune. Sir: Your editorials on Platt ring the bell every time. I would like to shake the hand of the writer for expressing so exactly and effectively what I and so many others feel about this man. When the mills of God are through with him—and we shan't

have long to wait—he will come out "exceeding small."

NO BOSS IN MINE.

New-York, Feb. 18, 1895.

THE PACIFIC RAILROAD QUESTION. A DISTINCTION BETWEEN THE CASES OF THE CENTRAL AND UNION PACIFIC.

To the Editor of The Tribune. Sir: An intimate acquaintance with the history and the methods of the Pacific rallways, derived from a long residence in the Western country, may perhaps have some weight with those of your readers to whom I am personally known, in considering the able article of my esteemed friend, Mr. Nimmo, in The Tribure of yesterday, I can corroborate every word of it, and will add something more to his argument for a fair treatment of these roads by the Government, which ought to give it still greater force. Mr. Nimmo and I are of opposite politics, and it is likely that we do not agree upon monometallism and free coinage. Nor does it matter who is right and who is wrong in the question of demonstizing sliver. But it must be evident to any one who will give to the subject one moment of thought that this act on the part of the Government for the supposed

act on the part of the Government for the supposed good of the country at large was the immediate and direct cause of the irretrievable bankruptcy of the roads. The monometallists must acknowledge from his point of view that they have suffered martyrdom for the good of the whole country.

Again, Mr. Nimmo fails to make a distinction between the Central and the Union Pacific as to the treatment to which they are entitled. Nor does it appear that any consideration was given to it in the late Congressional debate. The Californians themselves, who were so urgent for foreclosures, appear to have made no compiaint against the Union Pacific. They justly complained against the Culon of the managers of the Central Pacific, which was adverse to the interests of the Union Pacific as well as to them, in diverting the traffic to the Southern Pacific, in which they were more largely interested, so that the Californians were obliged to ship their freight by this longer route to their great loss, especially when it consisted of fruit, for its benefit and that of its Eastern connections, and this proceeding was as injurious to the Union Pacific as it was to themselves. Therefore it would be better for the Union Pacific to 'go it alone' in its application to Congress for leniency than to have the Central Pacific for a partner.

Boston, February 19, 1836.

AN OHIO BANKER ON THE BOND DEAL THE BRAINS AND PRESTIGE OF THE SYNDICATE ENTITLED TO HIGH REMUNERATION.

To the Editor of The Tribune. Sir: I have been reading your editorials and others on the bond deal for several days, and it seems to me that one very important fact in the case is overlooked by all of the press. The gold reserve was at its lowest ebb. Something had to be done, The thing had gone too far, owing to utter imbedi-The contract was then made with some of the strongest houses in the world, and it is owing to this fact-i. e., the confidence of "the Street" in the ability of thes- men to keep us on the gold standard, that the bonds are appreciating. Surely they

are entitled to charge for this as you do for your If it had not been for the public assurance that these gentlemen would use their utmost efforts to stop the drain of gold from the Treasury and to keep the gold on this side, and if it were not for faith in their ability to do what they aim at, the Street and public who are now clamoring for the bonds would not take them at 105. Nothing is more

bonds would not take them at 165. Nothing is more sensitive than credit.

It is the judgment of the best financiers of this city that Messrs. Morgan and Belmont have rendered their country a great service, and that they are entitled to charge for their brains and prestige. This country's credit should be second to none, but its "children in council" have put it in its present humiliating position.

The above is the judgment of an Ohio banker. Cincinnati, Feb. 21, 1855.

W. S. ROWE.

INCOME TAX INEQUITIES. DIFFERENT BURDENS UPON THE SAME INCOMES ACCORDING TO THEIR SOURCE.

To the Editor of The Tribune. Sir: The following questions or points the writer does not recall having seen mentioned previously by any one; but, if they have been, the Income Tax law in actual practice brings them into especial prominence at this time. Since, as a matter of fact, the owners of shares alone, through their shares and by each share's gain alike, pay all of a corporation's legitimate expenses before clear ofits are reached, it is clear that the Income Tax law, by levying its tax upon the profits of associations, corporations, etc., jumps clean over the cor-poration and all its usual and legitimate expenses, and comes down upon the dividends due to shareowners for each share taken severally, thus tak-ing two cents out of every dollar of a dividend;

all are fined, rich and poor alike.
Further to emphasize the gross inequity, this same Income Tax law, under its personal side, specifically exempts all annual incomes of less than \$4,000, but under the corporation side of the same law takes the full 2 per cent income tax. changes may be rung upon this to advantage: Were a person to derive his entire annual income from corporations and to the amount of \$3,999 99, he would be compelled to pay the full 2 per cent inof \$3,959.99, all drawn from dividends on snares, is fined about \$80, while D, with an annual income of \$7,999.99, all drawn from any other source, pays no more. Here we have class C and class D. But further and worse: Exact data are not at

of \$7.999.9, all drawn from any other source, pays no more. Here we have class C and class D. But further and worse: Exact data are not at hand, but mere proportion makes no difference with the right at stake. The writer has seen the statement made that more than one-third of all the shares of stock in corporations in the United States is owned or held, in blocks of about five to fifty shares, by persons of limited means and of small incomes are each far less than \$3.500 or \$4,000. This large class (A) includes such persons as \$4,000. This large class (A) includes such persons as \$4,000. This large class (A) includes such persons as \$4,000. This large class (A) includes such persons as \$4,000. The second of the states of the superannuated, etc., or those who, the means the superannuated, etc., or those who, the means of the states, the superannuated, etc., or those who, the means of stock hoping thereby to help themselves unable to engage in any active commercial or marufacturing business, have scraped together by years of hard work and close saving a little money, and therewith have purchased a few shares of stock, hoping thereby to help themselves and families to eke out an existence—these (class A) Congress fines deliberately by imposing upon them each and all the full direct 2 per cent income tax, and that, too, by a retroacting law—because they were caught on January 1, 184, owning a few shares each of stock in corporations, while exempting with the utmost care, and by an especial provision in the same law, all other persons of the same financial level, but not owning shares (class B) from paying any income tax whatever! Class A—a sort of non-union interest among the Congressional walking delegates—must pay the income tax to the uttermost farthing, and do pay it class B is "not required to make report," and pays no income tax. If the proportion of Class A—one-third—hold good, there is derived one-third of all the income tax affair and absolutely without the number of persons (class A) and, of course, nothi

WHO RUNS THE STATE?

To the Editor of The Tribune. Sir; Will you kindly inform me when Thomas C. Platt was elected Governor of this State, or Mayor of New-York City? I really was under the impression that Levi P. Morton and William L. Strong were the elected parties. The public are sick of his assumption in political matters. New-York, Feb. 18, 1835.

A QUESTION FOR MR. PLATT.

To the Editor of The Tribune. Sir: If Thomas C. Platt is ambitious to run the policy and politics of the Republican party in this State, why doesn't he go into politics man-fashion and get elected by the people and become a leader

of his party in the Legislature?

He shirks the work and time which this would entail, but yet attempts to influence legislation as if he was delegated by the vote of the people to do if he was delegated by the vote of the people to do so. The people don't object to "Boss Rule" providing it is wise and beneficent, but they want their hoss to be a member of the legislative body, and do his work openly and aboveboard in the halls of legislation, and not in a room in Fifth-ave.

Mount Vernon, N. Y., Feb. 20, 1895.

AS TO HENRY GEORGE.

To the Editor of The Tribune.

Sir. Are you not rather hard on that vapid and verbose political buccaneer, Henry George? Let him hold his meetings. In their accomplishment of harm they are absurdly impotent in all but design, and they serve a good purpose in attracting people who otherwise might be picking pockets or stealing overcoats from our hallways. Most and George are weak against the opposed common-sense and honesty of the country.

C. C. STARKWEATHER.